



DEPARTMENT OF EDUCATION

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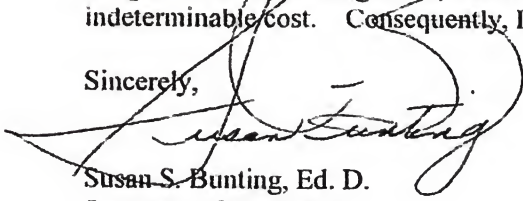
April 22, 2019

Kathleen McGuinness, RPh, CFE
State Auditor
Delaware Office of Auditor of Accounts
Townsend Building
401 Federal Street
Dover, DE 19901

Dear Ms. McGuinness,

Thank you for providing hourly rates for the requested audit of Odyssey Charter School's finances. As you have ascertained from previous conversations and correspondence, the Department of Education requested an investigation of reported concerns regarding OCS's fiscal activities rather than a post-audit review. In the past, such requests have resulted in action by the Auditor of Accounts Office without a charge to the Department. DOE has never needed to budget for such investigations; hence it is unable to cover the cost, especially one that is of an indeterminable cost. Consequently, I am unable to sign the MOU with your office.

Sincerely,



Susan S. Bunting, Ed. D.
Secretary of Education